

*ANNUAL REPORT*  
of the  
*Town of Merrimac*



*For the Year Ending December 31,*

*1923*

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AMESBURY, MASS.  
Amesbury Publishing Co.  
1924



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of the  
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## **TOWN OFFICERS**

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### **Selectmen and Overseers of Poor**

Ernest W. Haskell                      Thomas W. Wright  
George W. Bailey

### **Assessors**

\*Frank E. Bartlett  
†Chester Whiting ..... Term expires 1924  
Clifford R. Howe ..... Term expires 1925  
Andrew K. Roberts ..... Term expires 1926  
\* Deceased  
† Appointed

### **Town Clerk**

Clifton B. Heath

### **Town Treasurer**

Frank E. Walker

### **Tax Collector**

A. Raymond Waterhouse

### **Municipal Water Commissioners**

George T. Walker ..... Term expires 1924  
Willis H. Scott ..... Term expires 1925  
Warren A. Bailey ..... Term expires 1926

### **Municipal Light Commissioners**

George T. Walker ..... Term expires 1924  
Willis H. Scott ..... Term expires 1925  
Warren A. Bailey ..... Term expires 1926

### **School Committee**

Fred E. Sweetsir ..... Term expires 1924  
Willard T. Kelly ..... Term expires 1925  
Harry A. Pease ..... Term expires 1926



**Trustees of Cemeteries**

Clarence O. Libby ..... Term expires 1924  
 Richard A. Sargent ..... Term expires 1925  
 Homer R. Sargent ..... Term expires 1926

**Trustees of Public Library**

Laura R. Jewell ..... Term expires 1924  
 Albert P. Wadleigh ..... Term expires 1924  
 John B. Judkins ..... Term expires 1925  
 Alvin F. Heath ..... Term expires 1925  
 Frank E. Walker ..... Term expires 1926  
 Herbert O. Delano ..... Term expires 1926

**Trustees of Kimball Park**

Richard A. Sargent ..... Term expires 1924  
 †M. Sargent Waterhouse ..... Term expires 1924  
 Harry A. Pease ..... Term expires 1926  
 Harry W. Hale, Deceased  
 † Appointed

**Registrars of Voters**

Clifton B. Heath J. H. Parker Thornell  
 Charles A. Noyes Isaac A. Williams

**Constables**

James P. Donahue Leon L. Dow  
 Joseph W. Bray

**Inspector of Animals**

Fred H. G. Chase

**Inspector of Slaughtering**

Fred H. G. Chase

**Inspector of Wires**

D. Edward Flynn

**Sealer of Weights and Measures**

Frank H. Hargraves

**Tree Warden and Moth Superintendent**

Charles R. Ford

**Forest Warden**

Aaron A. Hume

## TOWN REPORT

**Burial Agent**

Benjamin C. Flanders

**Fish and Game Warden**

James C. Pease

**Moderator**

Clarence O. Libby

**Sworn Weighers**

Byron H. Sargent

Edward S. Preble

Alice J. Hoyt

**Engineers of Fire Department**

Aaron A. Hume

Harry A. Morgan

Thomas C. Greeley

**Superintendent of Streets**

Edward C. Emerson

**Surveyors of Lumber and Measurers of Wood and  
Bark**

Edgar Sargent

John C. Currier

Byron H. Sargent

## 1923 JURY LIST

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As prepared by the Selectmen of Merrimac in compliance with Chap. 234, Sec. 4, of the General Laws.

George L. Aldrich, Merimac St., Agent.

\*David L. Aiken, High St., Farmer.

Jonathan Bagley, Fairfield Ave., Woodworker.

John F. Bartlett, Pine St., Real Estate.

James T. Colgan, Bear Hill St., Shoeworker.

Martin B. Crane, Main St., Blacksmith.

Henry P. Davis, Church St., Metalworker.

Charles F. Eastman, Merrimac St., Musician.

Albert E. Ellis, Prospect Hill, Auto Worker.

Willis M. Foster, Nichols St., Clerk.

John W. J. Grocut, Grove St., Woodworker.

Edward B. Germain, Bridge St., Draw Tender.

Frank H. Hargraves, Main St., Chef.

Nathan Huntington, Main St., Auto Trimmer.

Charles E. Hoyt, Grove St., Painter.

Joseph Hosford, Locust St., Painter.

Charles H. McGarvey, Bear Hill St., Upholsterer.

Fred G. Newton, Main St., Retired.

Herbert L. Norris, Prospect St., Auto Worker.

Charles A. Noyes, Main St., Retired.

James F. Pease, Church St., Auto Painting.

\*S. Bixby Sargent, Merrimac St., Farmer.

Ralph H. Sargent, Main St., Farmer.

Charles H. Staples, School St., Clerk.

Isaac A. Williams, Merrimac St., Woodworker.

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\*Drawn during the year.

**APPROPRIATIONS MADE AT THE ANNUAL  
TOWN MEETING OF THE TOWN OF MER-  
RIMAC, MARCH 5, 1923**

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Support of poor,	\$4,000 00
Soldiers' relief,	150 00
State aid,	100 00
Fire department,	3,500 00
Forest warden,	100 00
Highways and bridges,	5,500 00
Snow and washouts,	2,000 00
Special for Rocks bridge,	1,100 00
Hospital maintenance, Essex county,	494 11
Sidewalks and crossings,	200 00
Tree warden,	100 00
Public library,	750 00
Cemeteries,	700 00
Miscellaneous	700 00
Water Department:	
Hydrant service,	2,370 00
Maintenance,	2,861 28
Construction,	150 00
Water in town buildings,	100 00
Light Department:	
Lighting town buildings,	581 76
Lighting streets,	2,133 07
Bonding town officers,	156 50
Suppression of moths,	735 00
Memorial Day:	
G. A. R.,	100 00
American Legion,	100 00
Insuring town property,	350 00
Maintenance of town hall,	500 00
School Department:	
Superintendent and enforcement of law,	825 00



Salaries of school committee,	175 00
Teachers' salaries:	
High school,	5,500 00
Grades and specials,	9,350 00
Books and supplies,	1,200 00
Janitors' salaries,	900 00
Fuel,	1,600 00
Janitors' supplies and cleaning,	300 00
Repairs,	800 00
Transportation,	2,300 00
Health,	400 00
Sundries,	50 00
New equipment,	300 00
Town Officers:	
Chairman of selectmen and overseer of poor,	450 00
Second selectman and overseer of poor,	200 00
Third selectman and overseer of poor,	100 00
Salaries of assessors,	700 00
Town clerk,	200 00
Town treasurer,	300 00
Tax collector,	870 00
Registrars,	110 00
Chief of police,	400 00
Police department,	700 00
Night watchman,	1,600 00
Auditor,	75 00
Election officers,	160 00
Inspector of animals,	100 00
Inspector of slaughtering,	50 00
Inspector of wiring,	100 00
Sealer of weights and measures,	75 00
Moderator,	15 00
Electric service extension, Merrimac street,	1,412 00
Street lights to Lake Attitash,	105 00
Board of health,	1,000 00
Public health nurse,	600 00

CLIFTON B. HEATH,  
Town Clerk.

**APPROPRIATIONS RECOMMENDED FOR 1924**

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Tuberculosis hospital,	\$504 36
Support of poor,	3,500 00
Soldiers' relief,	150 00
Fire Department:	
Board of engineers,	200 00
General maintenance, repairs and equip- ment,	2,800 00
Forest warden,	100 00
Highways,	4,500 00
Snow and washouts,	2,000 00
Special for Rocks bridge,	1,108 00
New sidewalk construction,	200 00
Sidewalk, railing and bridge maintenance,	400 00
Tree warden,	150 00
Public library,	750 00
Miscellaneous,	1,000 00
Cemeteries,	700 00
Water Department:	
Water in town buildings,	100 00
Hydrant service,	2,370 00
Construction,	250 00
Maintenance,	2,096 03
Light Department:	
Municipal buildings,	490 10
Street lights,	1,636 36
Bonding town officers,	164 50
Suppression of moths,	800 97
Board of health,	250 00
Memorial Day:	
Disposal of G. A. R.,	100 00
Disposal of American Legion,	100 00
Insuring town property,	500 00
Repairs on town hall,	500 00
Maintenance of town hall,	500 00

## School Department:

School committee, salaries,	175 00
School committee, expenses,	25 00
Superintendent, salary,	625 00
Superintendent, traveling expenses,	100 00
Enforcement of law, and supplies,	75 00
Teachers salaries, High school,	5,500 00
Teachers' salaries, grade and special,	10,350 00
Books and supplies,	1,200 00
Janitors' salaries,	900 00
Fuel,	1,800 00
Cleaning and supplies,	300 00
Repairs,	500 00
Transportation,	2,400 00
Health,	400 00
Sundries,	50 00
New equipment,	300 00

## Police Department:

Chief of police,	400 00
Night watchman,	1,600 00
Maintenance,	900 00

## Town Officers:

Selectmen and overseers of poor,	750 00
Assessors,	700 00
Town clerk,	200 00
Town treasurer,	300 00
Tax collector,	600 00
Registrars,	110 00
Auditor,	100 00
Election officers,	160 00
Inspector of animals,	100 00
Inspector of slaughtering,	50 00
Inspector of wiring,	100 00
Sealer of weights and measures,	75 00
Moderator, \$10 for services at annual meeting,	15 00

JOHN B. JUDKINS,  
 WILLIS H. SCOTT,  
 GEORGE A. TITCOMB,  
 HOMER R. SARGENT.  
 A. RAYMOND WATERHOUSE,

## SELECTMEN'S REPORT

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The selectmen and overseers of poor of the Town of Merrimac herein submit their annual report for the fiscal year ending December 31, 1923. All bills received were paid before closing our books; but we estimate outstanding accounts against our departments of about \$520 which includes the town's share of the overdraft on Main street work of \$332.96.

### OVERSEERS OF POOR

Appropriation,		\$4,000 00
Expended:		
Cash,	159 00	
Board,	1,797 78	
Food,	248 32	
Clothing,	109 51	
Fuel,	211 50	
Medical attendance and sup- plies,	210 00	
Hospital care and nursing,	1,334 71	
Rent,	210 00	
Transportation,	7 00	
Burial,	65 00	
Total,		\$4,352 82
Overdrawn,		\$352 82
Total expenditures,		\$4,352 82
Reimbursements:		
Sale of real estate,	460 00	
Commonwealth of Mass.,	352 36	
Town of Amesbury,	148 11	
Rent received,	92 00	
Miscellaneous,	7 30	
		\$1,059 77
Net cost,		\$3,293 05



## TOWN HALL

Appropriation,		\$500 00
Expended:		
Fuel,	\$357 46	
Janitor,	131 70	
Plumbing,	16 28	
Painting,	32 36	
Light,	20 98	
Miscellaneous,	31 48	
	<hr/>	
Total cost,		\$620 26
		<hr/>
Overdrawn,		\$120 26
Reimbursements:		
Rent of hall,	\$154 00	
Rent of stores,	468 00	
Miscellaneous,	6 00	
	<hr/>	
		\$628 00
		<hr/>
Balance,		\$7 74

## SIDEWALKS AND CROSSINGS

Appropriation,		\$200 00
Expended:		
J. B. Judkins Co.,	\$84 00	
Payrolls,	106 36	
Independent Coal Tar Co.,	57 76	
Freight,	8 48	
	<hr/>	
Total cost,		\$256 60
		<hr/>
Overdrawn,		\$56 60

## CEMETERIES

Appropriation,		\$700 00
Expended:		
Payrolls,	\$1,007 70	
	<hr/>	
		\$1,007 70
		<hr/>
Overdrawn,		\$307 70
Total expenditures,		\$1,007 70

## Reimbursements:

Perpetual care lots,	\$309 00	
Care of private lots,	25 00	
	<hr/>	\$334 00
Net cost,		<hr/> \$673 00

## INSURANCE

Appropriation,		\$350 00
Expended:		
Fire insurance,	\$298 20	
Employees' liability,	164 22	
	<hr/>	
Total cost,		\$462 42
Overdrawn,		<hr/> \$112 42

## BONDING

Appropriation,		\$156 50
Expended:		
Treasurer,	\$50 00	
Tax collector,	100 00	
Manager water and light depts.,	2 50	
	<hr/>	\$152 50
Unexpended,		<hr/> \$4 00

## SUPPRESSION OF MOTHS

Appropriation,		\$735 00
Expended:		
Payrolls,	\$1,392 00	
Schedule,	135 20	
	<hr/>	
		\$1,527 20
Overdrawn,		<hr/> \$792 20
Total cost,		<hr/> \$1,527 20
Reimbursements:		
Assessments for private work,	\$333 55	

State allotment,	458 65	
	<hr/>	\$792 20
Net cost,		<hr/> \$735 00

## TREE WARDEN

Appropriation,		\$100 00
Expended:		
Payrolls,	\$173 00	
	<hr/>	\$173 00
Overdrawn,		<hr/> \$73 00

## FOREST WARDEN

Appropriation,		\$100 00
Expended:		
Payrolls,	\$51 50	
Horse hire,	11 75	
	<hr/>	\$63 25
Unexpended,		<hr/> \$36 75

## PUBLIC LIBRARY

Appropriation,		\$750 00
Expended:		
Heat and lights,	\$51 30	
Books and periodicals,	448 93	
Printing,	30 00	
Librarian,	251 74	
Miscellaneous,	22 03	
	<hr/>	
Total cost,		<hr/> \$804 00
Overdrawn,		\$54 00
Total cost,		\$804 00
Reimbursements:		
Cards and fines,	\$48 08	
Cash,	54 00	
	<hr/>	\$102 29
Net cost,		<hr/> \$701 71

## LAND DAMAGE

## Expended:

Dorothy Brickett,	\$36 00	
Arthur Bassilere,	30 00	
	<hr/>	\$66 00

From the reserve fund,	\$66 00
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## HERMAN F. AND HARRIET DAVIS TAX CASE

## Expended:

Wells & Hale, Superior court execution,	\$521 86	
Frederick H. Magison, coun- cil for town,	461 50	
Miscellaneous,	4 50	
Other tax refunds,	23 80	
	<hr/>	
Total expended,		\$1,011 66

From the reserve fund,	\$1,011 66
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## TOWN OFFICERS

A. Raymond Waterhouse, tax collector,	\$871 20
Clifton B. Heath, town clerk,	200 00
Fred H. G. Chase, inspector of slaughtering,	50 00
Fred H. G. Chase, inspector of animals,	100 00
John E. Bean, inspector of wires,	74 50
Frank Hargraves, sealer of weights and measures,	62 50
Clarence O. Libby, moderator,	15 00
E. W. Haskell, selectman,	441 67
Thomas W. Wright, selectman,	166 66
George Crofut, selectman,	25 00
John K. Sargent, moderator,	5 00
Clifton B. Heath, registrar,	35 00
Isaac A. Williams, registrar,	25 00
Charles Noyes, registrar,	25 00
J. H. P. Thornell, registrar,	25 00
Clifford R. Howe, assessor,	238 00
Frank E. Bartlett, assessor,	208 38
A. K. Roberts, assessor,	200 00



## TOWN REPORT

15

Frank E. Walker, treasurer,	291 67
Harold Whiting, auditor,	75 00
Clifford R. Howe, selectman,	33 36

## ELECTION OFFICERS

George L. Crouse,	\$5 00
D. Edward Flynn,	5 00
William L. Fowle,	8 00
Mrs. G. A. Peaslee,	8 00
Mrs. Nora C. Dwyer,	8 00
William G. Dwyer,	3 00
Mildred M. Crane,	3 00
D. F. Donahue	3 00
James F. Pease,	8 00
Alexander Blake,	5 00
Edward Gernaine,	13 00
John K. Sargent,	8 00

## MEMORIAL DAY

Appropriation,	\$200 00
Expended:	
Benjamin C. Flanders, Q. M.,	
G. A. R.,	\$100 00
Treasurer American Legion	
Post,	100 00
	<hr/>
	\$200 00

## KIMBALL PARK

Expended:	
Payrolls,	\$54 00
Supplies,	9 85
	<hr/>
Total cost,	\$64 35
Reimbursements,	54 50
	<hr/>
Overdrawn,	\$9 85

## NOTES AND INTEREST

Expended:	
Newburyport Inst. of Savings,	\$10,000 00
Merrimack Savings Bank,	1,000 00
Newburyport Inst. of Savings,	15,000 00

Merrimac Savings Bank, interest,	213 75
	<hr/>
	\$26,213 75

## MAINTENANCE COUNTY HOSPITAL

Appropriation,	\$494 11
Treasurer County of Essex,	494 11

## MAINTENANCE ROCKS BRIDGE

Appropriation,	\$1,100 00
Expended, paid treasurer of County of Essex,	301 70
	<hr/>
Unexpended,	\$898 30

## PUBLIC HEALTH NURSE

Appropriation,	\$600 00
Expended, paid treasurer Red Cross,	600 00

## SOLDIERS' RELIEF

Appropriation,	\$150 00
Expended:	
Town water,	\$10 50
Burial,	90 00
Fuel,	53 75
Medical attendance,	38 00
Nursing,	42 84
	<hr/>

Total,	\$235 09
Overdraft,	85 09
Due from state,	54 00
	<hr/>

Net cost,	\$181 09
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## STATE AID

Appropriation,	\$100 00
Expended:	
State aid,	\$714 00
	<hr/>

Overdrawn,	\$614 00
	e
Due from state,	\$714 00

## BOARD OF HEALTH

Appropriation,		\$1,000 00
Expended:		
Payrolls,	\$166 55	
Supplies,	33 92	
	<hr/>	
Total,		\$200 57
		<hr/>
Balance,		809 43
		<hr/>
Total cost,		200 57
Received and due from abutters,		65 00
		<hr/>
Net cost,		\$135 57

## HIGHWAY

Appropriation,		\$5,500 00
Expended:		
Payrolls,	\$6,727 34	
Supplies,	956 98	
Road oil,	345 66	
Gravel,	154 85	
	<hr/>	
Total,		\$8,184 83
		<hr/>
Overdrawn,		\$2,684 83
Total Cost,		\$8,184 83
Reimbursements:		
Dept. Public Works, Chap-		
ter 81,	\$2,625 00	
Miscellaneous,	21 50	
Sale of flagstone,	79 20	
Sale of pipe,	22 80	
	<hr/>	
Total reimbursements,		\$2,748 50
		<hr/>
Net cost,		\$5,436 33

## SNOW

Appropriation,	\$2,000 00
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## Expended:

Payrolls,	\$2,296 70
Supplies,	23 75

Total,	\$2,320 45
Overdrawn,	\$320 45

## MAIN STREET

	Expended	Received
Appropriation,		\$4,000 00
County of Essex allotment,		4,000 00
State allotment,		6,500 00
Mass. North Eastern St. R. R. Co.,		1,000 00
Payrolls,	\$127 13	
Supplies,	79 15	
Freight,	6 28	
O. Marino, as per contract,	13,843 37	
Per cent. reserved but due Marino later,	2,442 95	
Total cost of work,	\$16,498 88	\$15,500 00
Overdrawn,		\$998 88
Overdraft to be divided equally between State, County and Town.		

## MISCELLANEOUS

Appropriation,		\$700 00
Expended:		
Printing,	\$386 81	
Printing By-laws and town reports,	188 80	
Recording births, deaths and marriages,	85 25	
Memorial exercises,	42 50	
Postage,	63 19	
Telephone,	89 71	
Examining deeds, recording titles, etc.,	257 84	
Incidentals,	52 07	
Supplies,	113 71	
Transportation,	72 78	



Council,	75 35	
	<hr/>	
Total cost,		\$1,428 01
Overdrawn,		728 01
Total cost,		\$1,428 01
Reimbursements:		
Licenses,	\$125 50	
Inspector of animals from state,	50 00	
Miscellaneous,	36 85	
	<hr/>	
Total reimbursements,		\$212 35
		<hr/>
Net cost,		\$1,215 66

## BALANCE SHEET

## Selectmen's Warrants

	Received and Due	Expended
Poor,	\$5,095 77	\$4,352 82
Board of health,	1,065 00	200 57
Soldiers' relief,	204 00	235 09
State aid,	714 00	714 00
Highway,	8,248 50	8,184 83
Snow and washouts,	2,000 00	2,320 45
Town officers,	3,505 00	3,244 89
Moth department,	1,527 20	1,527 20
Cemeteries,	1,034 00	1,007 70
Public library,	852 08	804 00
Tree warden,	100 00	173 00
Town hall maintenance,	1,128 00	620 26
Bonding town officers,	156 50	152 50
Memorial Day,	200 00	200 00
Insurance,	350 00	462 42
Forest warden,	100 00	63 25
County hospital,	494 11	494 11
Notes and interest,	25,000 00	26,213 75
Sidewalks,	200 00	256 60
Truants,	*77 42	77 42
Kimball Park,	54 50	64 35
Land damage,	*66 00	66 00
Public health nurse,	600 00	600 00

Taxes,	3,973 93	3,973 93
Miscellaneous,	903 85	1,428 01
Rocks bridge,	1,100 00	301 70
Tax refund cases,	*1,011 66	1,011 66
Main street repairs,	15,500 00	14,055 93
Police department,	3,200 00	2,914 17

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	\$78,639 27	\$75,720 61
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*From the reserve fund	
Unexpended balance,	\$2,794 91

## RESERVE FUND

Balance Dec. 31, 1922,	\$9,228 18
From 1923 balance sheet,	2,794 91
Overlay for 1923,	2,331 58
December assessment,	426 80
Balance from fire department,	10 87

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	\$14,792 33
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Abatements, 1923,	\$2,099 69
Transfer to Selectmen's Dept.,	1,555 08
Transfer to School Dept.,	321 58
	<hr/>
	\$3,576 35

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Balance January 1, 1924,	\$11,215 98
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## FINANCIAL STATEMENT

## Assets

Cash in the treasury, Dec. 31, 1923,	\$22,975 76
Uncollected taxes, Dec. 31, 1923,	11,103 35
Due from Commonwealth:	
Account of Main street,	1,685 28
Account of moths,	325 00
Account of State aid,	714 00
Account of poor,	195 00
Funds in Merrimac Savings Bank:	
Electric Light Dept., depreciation fund,	1,884 69
Electric Light Dept., reserve fund,	3,515 77
Electric Light Dept., bills receivable,	3,822 17

Other Depts., bills receivable,	54 00
Total assets,	<u>\$46,275 02</u>
Liabilities	
Water bonds,	\$31,500 00
Water notes,	700 00
Electric light bonds,	1,500 00
Land damage notes,	4,000 00
Water notes,	2,800 00
	<u>\$40,500 00</u>
Unpaid Bills:	
Electric Light Dept.,	\$1,183 42
Unpaid bills in all other depts.,	548 00
	<u>\$1,731 42</u>
Net worth of town,	\$4,043 60
	<u>\$46,275 02</u>

We should like to include a list of town property with the valuation in the report but there are no figures available and we recommend that an appraisal be made during the coming year. We think something should be done to remedy the unhealthy condition of the brook by the car barns but it could not be done within the Board of Health appropriation.

The clearing of snow on the main highway is required by law and we tried it on some of the other streets to get an idea of the cost of the work. If the voters wish this work extended or dropped it should be decided at the annual meeting. If all the streets are to be cleared of snow we would recommend that a tractor be bought.

The work on our highways under Chapter 81 was figured on the basis of 35 miles of road but a careful measurement shows but 30 miles, and we will receive from the state the coming year \$2,250 instead of \$2,625 and will be required to raise \$4,500 instead of \$5,250.

Respectfully submitted,

ERNEST W. HASKELL,  
THOMAS W. WRIGHT,  
GEO. W. BAILEY.



## TREASURER'S REPORT

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Frank E. Walker, Treasurer, in account with the  
Town of Merrimac from January 1, 1923.

### RECEIPTS

Balance on deposit, Jan. 1, 1923,	\$29,745 27
F. W. George, collector of taxes, 1920 and 1921,	2,415 88
Interest,	177 95
A. R. Waterhouse, collector of taxes, 1922 and 1923,	62,998 39
Interest,	520 10
	\$95,857 59

### Treasurer of the Commonwealth of Massachusetts

Temporary aid,	\$268 52
Income tax 1921 and prior years,	132 00
Income tax 1922,	157 50
Income tax 1923,	140 00
Income tax 1922, general pur- poses,	1,671 90
Corporation tax, public service, 1922,	93 60
Corporation tax, 1923,	428 85
Compensation tax, business,	135 33
Corporation tax, public service,	208 66
Corporation tax, business,	2,148 56
National Bank tax, under Gen. Laws, Sec. 1, Chap. 63,	12 96
National Bank tax, under Gen. Laws, Sec. 10A, Chap. 63,	104 36
State railway tax,	30 72
Military aid,	37 50
State aid,	722 00



Soldiers' exemption,	189 43	
Division of highways,	4,814 72	
Licence, No. 4591-D,	8 00	
License, No. 4609-D,	8 00	
License, No. 4757-D,	8 00	
License, No. 4624-D,	8 00	
Support of paupers,	83 84	
Division of highways,	525 00	
License, No. 4461-D,	8 00	
Compensation, inspector of ani- mals,	50 00	
Account highway divisions,	2,100 00	
Gypsy moths,	123 94	
	<hr/>	\$14,219 39
On account of poor,	\$92 00	
Earl M. Nelson, clerk second dis- trict, court, fines, etc,	450 00	
On account of licenses,	85 50	
Zenas Lovell & Co., reimbursement,	21	
City of Haverhill, Mothers' aid,	1 63	
	<hr/>	\$629 34
Damage to town hall, police dept.,	\$6 00	
Gulf Refining Co., rebate on empty barrels,	2 25	
Sale of two lots of land at Attitash Park, reimbursement, Pres- ton Emery,	60 00	
Reimbursement, estate of Mar- garet Patten,	400 00	
Newburyport Institution of Sav- ings, note,	15,000 00	
Herbert Remick, reimbursement,	7 30	
First National Bank, rent of rooms,	300 00	
First National Bank, interest on deposits,	361 79	
Town of Merrimac, light dept., State assessment,	4 47	
Sale of tile to James T. Colgan,	11 00	
Town of Amesbury, poor,	148 11	

Sale of tile to Frank Rand,	4 50	
Mass. North Eastern St. Railway, reimbursement Main St. re- pairs,	1,000 00	
Reimbursement to board of health, School St. sewer,	30 00	
Merrimack Light Dept., rent of office,	84 00	
Merrimac Water Dept., rent of office,	84 00	
A. R. Waterhouse, tax collector, on account of advertising sale of real estate, reimburse- ment,	13 00	
Rowe Contracting Co., sale of flag stone,	79 20	
Treasurer, County of Essex, re- imbursement Main St. high- way,	4,000 00	
L. B. Davis, sale of tile,	22 80	
F. H. Hargraves, janitor, rent from town hall,	154 00	
F. H. Hargraves, sealer of weights and measures,	11 91	
Public Library, from cards, fines, etc.,	48 08	
Public Library, reimbursement,	54 00	
	<hr/>	\$21,908 01
Crofut reimbursement,	\$21 60	
Reimbursement from School Dept., repairs at Prospect street school house,	17 00	
H. N. Knox, Supt. Schools, reim- bursement on account of re- pairs and supplies on type- writer,	3 55	
C. O. Libby, trustee, care of pri- vate burial lots,	25 00	
C. O. Libby, trustee, reimburse- ment, perpetual care burial		

lots,	309 00	
Trustee of Kimball Park, reim-		
bursement,	54 50	
	<hr/>	\$409 05

School Department, Treasurer  
Commonwealth

Income Mass. school fund,	\$3,241 02	
Tuition of children,	389 75	
Income tax, general school fund,	2,416 00	
On account of school, supt.,	483 34	
	<hr/>	\$6,530 11

School Dept.

County Treasurer, rebate on dog		
licenses,	\$131 19	
Eleanor Pingree, teacher, reim-		
bursement,	50 00	
F. W. Peabody, by check returned,		
not cashed,	1 25	
Boston & Maine R. R., check re-		
turned, not cashed,	90	
Sale of grass,	6 00	
	<hr/>	\$189 34

Light Dept., W. H. Scott, col-		
lector,	\$22,184 96	
Light Dept., W. H. Scott, col-		
lector, rebate,	15 00	
Water Dept., W. H. Scott, col-		
lector,	8,344 15	
Light Dept., settlement order,	60 00	
Water Dept., settlement order,	1,264 52	
	<hr/>	\$31,868 63

Total receipts,	<hr/>	\$171,611 46
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EXPENDITURES

Treasurer Commonwealth:

State tax,	\$4,200 00
Penalty for failure to make re-	
turns,	8 00
Repair of State highway,	446 20



Municipal light plant,	4 47	
Civilian war tax,	2,115 00	
	<hr/>	\$6,773 67
State aid,	\$714 00	
Fire Dept., warrants,	3,489 13	
Miscellaneous, selectmen's war-		
rants,	48,792 86	
Newburyport Inst. of Savings,		
note,	10,000 00	
Newburyport Inst. of Savings,		
note,	15,000 00	
Merrimack Savings Bank, note,	1,000 00	
Interest and discounts,	523 65	
	<hr/>	\$79,519 64
School Dept., warrants,	\$24,021 58	
Light Dept., warrants,	23,034 11	
Bond,	500 00	
Interest,	80 00	
	<hr/>	\$47,635 69
Water Dept., warrants,	\$8,557 20	
Bond,	3,500 00	
Note,	350 00	
Note,	700 00	
Interest,	1,599 50	
	<hr/>	\$14,706 70
		<hr/>
Total expenditures,		\$148,635 70
Balance cash on deposit, First National		
Bank,		\$22,975 76

### DISCOUNT AND INTEREST, GENERAL ACCOUNT

#### Receipts

First National Bank, interest on deposit,	\$361 79
A. R. Waterhouse, collector, interest on	
taxes,	520 10
F. W. George, collector, interest on taxes,	177 95
	<hr/>
	\$1,059 84



## Payments

Discount on Inst. of Savings, Newbury-	
port, note,	\$309 90
Notes issued, anticipation of revenue,	
Inst. of Savings, Newburyport;	15,000 00

## STATEMENT OF THE FUNDED DEBT

	Dec. 31, 1922	Paid During Yr.	Int. Pd.
Water bonds at 4% matur-			
ing \$35,000 yearly to			
July 15, 1932,	\$35,000	\$3,500	\$1,400 00
Water notes at 4% matur-			
ing \$350 yearly to July			
15, 1925,	1,050	350	42 00
Electric light bonds at 4%			
maturing \$500 yearly to			
July 15, 1926	2,000	500	80 00
Land damage notes at 4¾%			
maturing \$1,000 year--			
ly to Jan. 12, 1927	5,000	1,000	213 75
Water notes at 5% matur-			
ing \$700 yearly to March			
1, 1927	3500	700	157 50
	<hr/>	<hr/>	<hr/>
	\$46,550	\$6,050	\$1,892 25
Amount of funded debt Dec. 31, 1923,			\$40,500 00

## CEMETERY TRUST FUNDS

	Amount	Interest For Year	Expended Interest	Unexpended Interest
M. E. Sargent . . . .	\$100.00			
Eliza M. Sawyer ..	114.00	\$ 5.51	\$ 4.00	\$ 23.16
Emily S. Goodwin	250.00	12.78	5.00	38.96

John L. and Sophia

A. Merrill . . . . .	200.00	12.29	5.00	77.87
Moses Goodrich . . .	100.00	5.07	4.00	12.74
W. A. Paine . . . . .	50.00	2.54	2.00	7.15
J. E. Prescott . . . .	125.00	6.23	5.00	13.86
Rhoda S. Poor and				
D. J. P. . . . .	300.00	18.61	6.00	122.10
Rhoda S. Poor (F.				
Sargent) . . . . .	200.00	11.66	4.00	64.65
Otis W. Little . . . .	200.00	10.55	5.00	37.58
Susan G. Sargent . .	75.00	3.49	3.00	2.60
Marietta B. Sargent	250.00	15.98	5.00	112.16
Caroline S. Noyes .	100.00	5.27	5.00	16.54
Addeline Whittier .	100.00	5.61	3.00	26.59
J. Warren Sargent	100.00	4.86	4.00	7.90
Ruth C. Rowell . .	200.00	12.26	6.00	16.25
Sarah A. Pattee				
(Locust Grove) . .	175.00	10.01	5.00	50.88
Sarah A. Pattee	125.00	6.46	5.00	19.18
I. B. Little . . . . .	337.87	21.02	8.00	137.48
John Bancroft . . . .	50.00	2.28	2.00	.57
Aaron Bancroft . . .	50.00	2.28	2.50	.07
Thomas D. Nelson	150.00	9.45	5.00	62.47
Mabel Jones Shep-				
ardson . . . . .	100.00	4.68	4.00	4.25
Henry E. Crosby . .	65.00	4.23		32.82
A. Linda Little . . .	150.00	7.69	6.00	21.57
Mrs. Gilman H. Hoyt	100.00	5.00	9.00	6.02
Etta H. Colby . . . .	100.00	4.59	4.00	2.22
Phineas Chase . . . .	100.00	4.61	6.06	.56
Chas. A. Bridges . .	100.00	4.97	4.00	10.53
Louise Clement . . .	100.00	5.25	4.00	16.84
Carrie C. Noyes . .	150.00	8.05	6.00	29.67
W. O. Smiley . . . .	100.00	4.84	3.50	7.96
Hattie and Carrie P.				
Baxter . . . . .	100.00	4.97	3.50	11.33
Parmelia Trefethen	100.00	5.15	3.00	16.14
Ida E. Stevens . . .	125.00	6.33	4.00	41.97
Mary Ann Chase . .	100.00	4.82	3.50	7.90

Stuart Chase and				
Sargent . . . . .	150.00	7.51	6.00	17.05
Charles A. Noyes .	75.00	3.65	2.50	6.60
Mason W. R. Down-				
ing . . . . .	125.00	6.90	5.00	12.45
William Gilday ...	100.00	4.82	4.50	6.40
Moses Stevens ....	100.00	4.86	3.00	8.94
Elizabeth M. Cooper	100.00	4.82	3.50	7.63
Amos Weed . . . . .	100.00	4.64	1.00	5.64
E. Fanny Bradley.	100.00	4.73	4.00	4.90
Porter Sargent ...	150.00	7.83	5.00	25.18
Melville S. Gibbs .	50.00	2.28	2.50	.09
Addie S. Sawyer ..	100.00	4.68	3.00	5.22
Arthur C. Sargent	100.00	4.79	3.00	7.63
Heirs of A. R. Kim-				
ball . . . . .	100.00	5.13	2.00	16.28
George E. Ricker ..	100.00	4.73	4.00	4.84
Alfred G. Wells ..	100.00	4.77	3.00	7.33
Stephen C. Parsons	200.00	9.97	4.00	25.19
Alfred H. Colby ...	100.00	4.75	4.00	5.57
Frank Ward . . . . .	200.00	9.83	20.00	6.81
D. A. Moulton ....	100.00	4.86	3.00	9.15
S. A. Pease . . . . .	150.00	7.29	5.00	12.90
Geo. W. and Olive O.				
Judkins . . . . .	150.00	7.18	6.00	9.45
George S. Sargent .	100.00	4.91	4.00	9.00
Donald MacDiamid	150.00	7.23	1.00	15.62
Wm. H. Young ...	100.00	4.64	3.00	3.74
The Clement . . . . .	75.00	3.42	2.00	1.82
Everet Carlton ...	100.00	4.64	4.00	3.24
Emma P. Emerson	100.00	4.55	3.00	2.10
John H. Cleary ...	100.00	4.55	2.00	2.68
John W. Foster ...	150.00	6.82	4.00	3.01
A. E. Porter . . . . .	150.00	7.27	3.00	14.63
M. A. Gasset . . . . .	100.00	4.55	3.00	1.55
J. W. Johnson . . . . .	100.00	3.77	1.00	2.77
Warren E. Wallace.	100.00	4.55	3.00	2.10
Lilla P. Laraway ..	100.00	4.55	3.00	2.10



Care Capt. Moses				
Sargent lot, Wil-				
lard D. Sargent.	50.00	2.28	2.00	.57
Care of Nicholas				
Sargent lot, Wil-				
lard D. Sargent.	50.00	2.28	2.00	.57
W. D. Sargent ....	200.00	9.70	3.00	20.28
Mary Abby Hoyt ..	200.00	9.52	5.00	13.92
William Greeley ..	100.00	3.77	3.00	.77
Moses S. Brown ..	100.00	2.63		2.63
Addie Haley .....	100.00			
Henry C. Fox ....	100.00	1.50	1.50	
Geo. G. Larkin ...	300.00	4.50	4.50	
John B. Judkins ..	350.00	6.57		6.57

## PUBLIC LIBRARY TRUST FUND

A. E. Goodwin ....	\$200.00	\$15.24	\$54.00	\$22.81
Deposited by trans-				
fer .....	73.69			
James Whittier ...	400.00	21.99		105.21
D. J. Poore .....	500.00	22.75		22.75

## KIMBALL PARK TRUST FUND

Judith W. Kimball	\$1,000.00	\$47.88	\$54.50	\$46.31
Amos Weed .....	1,860.86			

## ELECTRIC LIGHT DEPRECIATION FUND

Amount Jan. 1, 1923,	650 60
August 23, deposited,	1,200 00
Interest one year,	34 09
	<hr/>
	\$1,884 69

## ELECTRIC LIGHT RESERVE FUND

Amount Jan. 1, 1923,	\$1,906 50
May 21, 1923, deposited,	1,500 00
Interest one year,	109 27
	<hr/>
	\$3,515 77

All of the Funds are deposited in the Merrimac Savings Bank.

Respectfully submitted,

FRANK E. WALKER, Treasurer.



## COLLECTOR'S REPORT

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A. Raymond Waterhouse, collector, in account with the Town of Merrimac:

### Final Account—1922 Tax List and Additions

#### Dr.

To uncollected resident taxes (last report),	\$6,600 49
To uncollected non-resident taxes, (last report),	1,412 70
To uncollected Attitash Park taxes, (last report),	494 90
To late assessments, (last report),	15 20
To late collections, (last report),	4,312 48
To interest received on over-due taxes,	426 17
	\$13,261 94

#### Cr.

By cash paid to town treasurer,	\$12,943 04
By property taken for town at tax sale,	160 48
By abatements,	158 42
	\$13,261 94

### 1923 ACCOUNT

#### Dr.

To 1923 tax list and additions,	\$62,969 07
To interest received on over-due taxes,	93 93
	\$63,063 00

#### Cr.

By cash paid to town treasurer,	\$50,575 45
By uncollected resident taxes,	6,498 43
By uncollected non-resident taxes,	1,463 53
By uncollected Attitash Park taxes,	256 40
By property owned by town,	148 24

By abatements,	1,230 28
Collected since December 31, 1923,	2,890 67
	<hr/>
	\$63,063 00

### UNCOLLECTED RESIDENT TAXES

Aldrich, George L., bal.,	\$42 91
Anderson, Martin H.,	44 80
Andrews, Harriet, heirs,	54 40
Babbitt, Orin R.,	28 36
Bailey, Cora F.,	48 36
Bailey, James W.,	8 20
Bailey, Laban M., heirs,	32 88
Bancroft, Mrs. John, heirs,	56 40
Battis, Elmer E., bal.,	98 47
Bell, J. Stanley,	36 04
Bisson, Joseph, bal.,	209 32
Blanchard, Frederick W.,	62 60
Bond, Arthur R., bal.,	2 00
Boucher, David,	5 00
Cahill, John P. and Maud,	16 20
Chaloner, Walter L., heirs,	24 00
Cheroux, Nelson,	8 20
Christie, George J., bal.,	252 80
Colby, Herbert C., heirs,	72 00
Connor, Florence H.,	50 35
Currier, John E.,	709 86
Curtis, Frank M.,	5 00
Davis, Harriet J.,	700 80
Davis, Herman F.,	1,397 90
DeMeritt, Emma A.,	77 60
Deminie, Adelaide,	76 25
Deminie, Eugene G.,	70 60
DeWitt, Melville L.,	91 20
Dixon, Ralph and Ethel M.,	8 20
Donovan, Mary T.,	54 08
Drolet, Herman, bal.,	4 80
Durgin, Lynford L.,	35 72
Dwyer, John W.,	5 00
Eaton, William N.,	12 68

Eldridge, Wallace L.,	35 40
Farquhar, Melvin A.,	8 20
Freeman, George S., bal.,	10 20
Fyfe, Robert,	5 00
Gurney, Fred V.,	5 00
Heath, Fred L., bal.,	16 20
Heroux, Wilfred,	5 00
How, J. Duncun,	67 85
Howe, Nathaniel L., heirs,	42 35
Howe, Nettie A., bal.,	36 80
Joudrey, Angus P.,	27 20
Kennett, LaForrest D.,	41 80
Kingsbury, Ella,	54 40
Larrivee, Rudolph,	121 92
Lennard, Agnes,	57 60
Maggi, Ellen M.,	52 80
McInnis, George A.,	107 52
Miles, Charles W.,	58 30
Moulton, Mary J.,	35 40
Nagle, George, bal.,	3 00
Peaslee, H. Fred,	42 44
Poland, Oscar A.,	64 00
Purdy, George B.,	70 40
Rand, Fanny H.,	343 03
Rand, Howard B., bal.,	103 68
Roberts, John,	5 00
Roy, Lucia,	20 80
Sargent, Orlando,	8 20
Sargent, Ralph H.,	156 48
Steer, William D., Jr.,	132 36
Smith, Albert B.,	101 75
Smith, George P.,	37 04
Somers, George A.	5 00
Stewart, Charles W., bal.,	44 80
Streeter, Willard H., heirs,	43 95
Sullivan, Mortimer, bal.,	3 00
Tamick, Harry,	50 70
Taylor, Henry,	8 84
Tilton, Clara B.,	1 00
Turcotte, Theodore,	5 00



Urquhart, George A., bal.,	3 84
Wallace, Loren H., bal.,	52 20

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Total,	\$6,498 43
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#### UNCOLLECTED NON-RESIDENT TAXES

Batchelder, Charles B.,	\$16 00
Bennett, Cornelia B.,	65 60
Bean, Clara,	9 60
Eastern Hard Fibre Co.,	320 00
Foss, L. D., heirs,	6 72
Grimm, Sara A., bal.,	38 00
Hanson, Forest J.,	80 96
Hoyt, Frank P.,	1 60
Lebenski, Andrew,	1 60
Marcus, Louis, bal.,	517 60
McCauley, Elise A.,	112 00
Poor, C. Herbert,	50 65
Rawson's Product Co.,	235 20
Sheriff, William H.,	1 60
Walch, Anna E.,	6 40

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Total,	\$1,463 53
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#### A. RAYMOND WATERHOUSE,

Collector.

Fred W. George in account with Town of Merri-  
mac, Mass.

	Dr.	
To taxes and interest,		\$2,979 67
	Cr.	
Paid town treasurer,		\$2,415 88
Paid town treasurer, interest,		177 95
Abatements,		225 58
Property taken for town,		160 26
		<hr/>
		\$2,979 67

FRED W. GEORGE, Collector.



## ANNUAL REPORT OF THE BOARD OF ASSESSORS

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The Board of Assessors herein submit their annual report for the year 1923.

The amount to be raised for 1923 was made up as follows:

General appropriations,	\$62,553 72
State tax,	4,200 00
County tax,	3,973 93
State highway tax,	446 20
Municipal light tax,	4 47
	<hr/> \$71,178 32

### TAXES AND ESTIMATED INCOMES

Tax on real estate,	\$50,279 20
Tax on personal property,	8,371 52
Tax on polls, net,	1,410 00
Corporation tax, public service,	200 00
Corporation tax, business,	2,000 00
Income tax,	1,000 00
Income, schools,	5,537 18
Electric light extension,	3,412 00
Miscellaneous and court fees,	1,200 00
	<hr/> \$73,409 90
Overlay, 1923,	\$2,331 58
December assessment,	\$404 80
11 polls, net,	22 00
	<hr/> \$2,758 38
Abatements for 1918,	\$2.50
Abatements for 1919,	28 02
Abatements for 1920,	59 39
Abatements for 1921,	135 67
Abatements for 1922,	643 83

Abatements for 1923,	1,230 28	
	<hr/>	\$2,099 69
Balance to reserve fund, 1924,		<hr/> \$658 69

### STATISTICS FROM VALUATION BOOK

Valuation of real estate,	\$1,571,225 00
Valuation of personal property,	261,610 00
Property assessed in December,	12,650 00
	<hr/>
Total valuation,	\$1,845,485 00
Valuation of property exempt,	122,500 00
Valuation of property exempt, individuals,	40,030 00
Number of polls assessed,	705
Number of polls assessed in December,	11
Number of persons assessed on property,	967
Number of polls exempt,	43
Number of dwelling houses,	639
Number of horses,	111
Number of cows,	233
Number of sheep,	4
Number of neat cattle other than cows,	100
Number of swine,	3
Number of fowl,	484
Number of acres of land,	4,840
Number of automobiles,	249

Respectfully submitted,

CLIFFORD R. HOWE,  
CHESTER E. WHITING,  
ANDREW K. ROBERTS,  
Board of Assessors.

## AUDITOR'S REPORT

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To the Citizens of the Town of Merrimac:

I have audited the books of accounts of the Assessors, Selectmen, Collector of Taxes, School, Fire, Water, Light Departments, and Town Treasurer, and find them to be correct.

All receipts have been accounted for and disbursements sustained by wararnts issued by the various departments, approved by the Selectmen and paid by the Town Treasurer as follows: Selectmen, \$75,720.61; Fire, \$3,489.13; School, \$24,021.58; Lights, \$20,914.11; Water, \$14,706.70.

Respectfully submitted,

W. HAROLD WHITING, Auditor.

## POLICE DEPARTMENT

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To the Honorable Board of Selectmen:

Gentlemen: I hereby submit the annual report of the Police Department for the year ending December 31, 1923.

Appropriation for Chief of Police,	\$400 00
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Expended:

James P. Donahue, Chief of Police,	\$400 00
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Appropriation for Night Watch,	\$1,600 00
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Expended:

James P. Donahue, Night Watch,	\$1,600 00
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Appropriation for Police Department,	\$700 00
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Transportation,	\$97 39
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Supplies and equipment,	125 28
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Counsel fee's,	60 00
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Leon L. Dow, special police,	195 60
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Joseph Bray, special police,	165 50
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Frank Hargraves, special police,	122 00
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Clarence O. Libby, special police,	94 00
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Orrin W. Burke, special police,	34 40
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Fred Coster, special police,	8 00
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Leslie Dore, special police,	6 00
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Charles Lord, special police,	4 00
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James F. Pease, special police,	2 00
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\*\$914 17

Overdrawn,	\$214 17
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\*Of the above total the sum of \$164 was spent for Special Police, on road construction work on Main street.

Automobile accidents reported,	16
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Autopsy attended,	1
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Complaints investigated,	84
Children lost and found,	2
Court fines for use of town,	\$500
Court fines imposed for use of Commonwealth,	\$240
Doors found open and secured,	7
Days attendance at Superior Court,	12
Dead bodies found,	2
Number of dog licenses collected,	42
Number of animals killed,	6
Runaway children, returned to parents,	4
Search warrants served for stolen goods,	4
Value of stolen property recovered,	\$384
Number of arrests,	110
Male,	99
Female,	11

## Charged as follows :

Assault,	1
Assault and battery,	16
Arrests for other police departments,	1
Capias,	2
Drunkenness,	13
Disturbance of peace,	2
Disturbance of public assembly,	1
Habitual school offender,	1
Insane,	2
Larceny,	3
Non-support of aged parent,	1
Non-support,	2
Malicious injury to real estate,	1
Violation of the motor vehicle law,	60
Violation of the liquor law,	2
Having gaming implements in possession,	1
Assuming to be an inn-holder,	1

## Disposed of as follows :

- 1 Assault. Fined \$10.00. Paid.
- 9 Assault and battery. Not guilty. Discharged.
- 3 Assault and battery. Guilty. Filed.
- 2 Assault and battery. Fined \$50.00. Appealed.

- 1 Assault and battery. 30 days in jail. Suspended for 2 years. Appealed.
- 1 Assault and battery. Dismissed.
- 4 Drunkenness. Probation.
- 3 Drunkenness. Fined \$15.00. Paid.
- 1 Drunkenness. Fined \$5.00. Paid.
- 2 Drunkenness. Released.
- 1 Drunkenness. Defaulted. Capais issued.
- 1 Drunkenness. 60 days. Suspended for two years.
- 1 Drunkenness. 30 days. Suspended for one year.
- 1 Disturbance of public assembly. Dismissed.
- 1 Disturbance of peace. Guilty. Filed.
- 1 Disturbance of peace. Not guilty. Discharged.
- 1 School offended. Guilty. Filed.
- 2 Insane. Committed to State Hospital.
- 2 Larceny. Dismissed.
- 1 Larceny. Not guilty. Discharged.
- 1 Non-support of aged parent. Guilty. Fined \$100. Appealed.
- 2 Non-support. Guilty. Offered to pay \$5.00 per week.
- 1 Malicious injury to real estate. Not guilty. Discharged.
- 1 Illegal keeping of liquor. Fined \$100.
- 1 Maintaining a liquor nuisance. Three months' suspension for two years.
- 1 Having gaming implements in possession. Fined \$50. Paid.
- 1 Assuming to be an inn-holder. Fined, \$100. Paid.
- 1 Operating auto under influence of liquor. 30 days in jail. Committed.
- 1 Operating auto after license had been revoked. in jail. Suspended.
- 1 Operating auto under influence of liquor. 30 days Fined \$50. Paid.
- 6 Operating without license in possession. Fined \$5.00. Paid.
- 1 Operating without license in possession. Dismissed.
- 3 Operating without license. Fined \$25.00 each. Paid.
- 3 Operating without license. Fined \$15.00. Paid.

- 1 Operating without license. Fined \$20.00. Paid.
- 9 Not having registration certificate in possession.  
Fined \$5.00. Paid.
- 1 Not registered. Fined \$15.00. Paid.
- 1 Not registered. Guilty. Filed.
- 1 Operating within 8 feet of an electric car. Fined  
\$10.00. Paid.
- 1 Operating within 8 feet of an electric car. Not  
guilty. Discharged.
- 1 License not endorsed. Guilty. Filed.
- 11 Driving on left of middle. Fined \$5.00. Paid.
- 4 Driving on left of middle. Fined \$10.00. Paid.
- 2 Driving on left of middle. Defaulted.
- 1 Driving on left of middle. Dismissed.
- 2 Using plates assigned to another vehicle. Fined  
\$10.00. Paid.
- 1 Using plates assigned to another vehicle. Guilty.  
Filed.
- 1 Having defective headlights. Fined \$10.00. Paid.
- 1 Having defective tail-light. Fined \$10.00. Paid.
- 4 Operating at excessive speed. Guilty. Filed.
- 1 Operating at excessive speed. Fined \$5.00. Paid.

Respectfully submitted,

JAMES P. DONAHUE,

Chief of Police.

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### REPORT OF SEALER OF WEIGHTS AND MEASURES

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Gasoline pumps, tested and sealed,	8
Kerosene pumps, tested and sealed,	2
Liquid measures, tested and sealed,	34
Scales under 100 lbs., tested and sealed,	31
Scales over 100 lbs., tested and sealed,	4
Coal scales, tested and sealed,	1
Fees collected and paid treasurer,	\$11 90

F. H. HARGRAVES,

Sealer of Weights and Measures.



## REPORT OF FIRE ENGINEERS

---

To the Selectmen and Citizens of the Town of Merrimac:

The Board of Engineers submit their report for the year ending December 31st, 1923.

Number of alarms responded to 23.

Jan. 30. Box 12. J. B. Judkins Co., Fire in the shaving bin; loss \$100.

Feb. 9. Telephone alarm. Chimney fire at the residence of Henry Manning off Main Street; no damage.

Feb. 16. Telephone alarm. Chimney fire at residence of Mr. Lennard, Locust Street; no damage.

Feb. 17. Chief's call. Fire at the residence of Frank Rand, Locust Street; slight loss.

Mar. 3. Telephone alarm. Chimney fire at the Gunnison house on East Main street; no damage.

Mar. 28. Chimney fire at the residence of Fred Cate, Main Street; no damage.

Apr. 21. Telephone alarm. Auto truck on fire West Main Street; slight damage.

Apr. 24. Telephone alarm. Chimney fire at the residence of Fred George, Church Street; no damage.

June 19. Box 16. Brush fire near Winter street; no damage.

June 20. Telephone alarm. Brush fire near Winter Street; no damage.

July 27. Telephone alarm. Brush fire near residence of Jos. Barlow, E. Main Street; No damage.

Aug. 6. Box 18. Dump fire on Mill Street; no damage.

Aug. 18. Box 4. Fire in coal pocket of Walker Body Co.; slight damage.

Aug. 22. Chief's call. Brush fire on land of John Currier, Winter Street; no damage.



Sept. 5. Telephone alarm. Brush fire near Winter Street; no damage.

September 6. Telephone alarm. Brush fire near Winter Street; no loss.

Sept. 11. Box 32. Gasoline fire near barn of Mr. Larabee; no damage.

Oct. 2. Box 14. Fire at Merrimac Baking Co.'s plant on W. Main Street; loss \$11,600.

Nov. 10. Telephone alarm. Chimney fire at residence of Newell Jenness, corner Summer and Maple Streets; slight damage.

Nov. 13. Telephone alarm. Chimney fire at house owned by Mr. Bisson, E. Main Street; no damage.

Nov. 22. Box 5. The Kim building on Liberty Street, partially destroyed. Losses were, Mrs. Harriet J. Davis, \$5,000; H. J. Gelinas, \$6,000; James F. Pease, \$300; Mr. Briggs of Haverhill, Cadillac coupe destroyed; W. C. Streeter, \$1,500, adjoining house.

Nov. 21. Telephone alarm. Fire in store owned by Leslie Dore, corner High and Merrimack Streets; no damage.

Dec. 28. Telephone alarm. Chimney fire at residence of W. Bailey, High Street; no damage.

We have at present twenty men and two substitutes in Hose Co. No. 1 and ten men in Hose Co. No. 2. We have one regular driver for Combination No. 1 and two substitutes.

We recommend the purchase by the town of a motor pumping engine, as the combination which we now have is very apt to give out at any time and now needs a considerable outlay.

We recommend an appropriation of \$3,000 for the year 1924.

## FINANCIAL ACCOUNT

Appropriation,	\$3,500 00
Expended:	
Salaries,	\$1,942 00
Hose,	450 00

Coal,	356 38
Fire alarm,	273 04
Horse hire,	54 50
Hydrant labor,	5 00
Building repairs,	14 50
Comb., repairs, etc.,	237 95
Insurance,	30 00
Department supplies,	125 76
	<hr/>
	\$3,489 13

Unexpended,	<hr/>	\$10 87
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Respectfully submitted,

AARON A. HUME,  
THOMAS C. GREELEY,  
HARRY A. MORGAN,  
Board of Engineers.

## TOWN CLERK'S REPORT

## BIRTHS

Number of births returned,	41
Males,	21
Females,	20
Father native born,	32
Mother native born,	35
Father and mother both native born,	31
Father and mother both foreign born,	5
Mixed parentage,	5

## MARRIAGES

Number of marriages recorded,	24
First marriage of groom,	21
First marriage of bride,	21
Grooms native born,	22
Brides native born,	18
Grooms foreign born,	2
Brides foreign born,	6
Average age of groom,	28 years, 9 mos., 15 days
Average age of bride,	26 years, 8 mos., 15 days

## DEATHS

Number of deaths recorded,	42
Males,	24
Females,	18
Under five years,	2
Males native born,	22
Females native born,	13
Males foreign born,	2
Females foreign born,	5
Of native parentage,	23
Of foreign parentage,	10
Of mixed parentage,	1
Average age,	67 years, 17 days
Oldest person,	93 years, 3 mos., 4 days

## DOGS

Number of dogs licensed,	61
Males,	47
Females,	14
Breeder's license,	1

CLIFTON B. HEATH,  
Town Clerk.

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REPORT OF TRUSTEES OF CEMETERIES

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REPORT OF TRUSTEES OF LOCUST GROVE  
CEMETERY

## Contingent Fund:

On hand December 31, 1922,	\$313 81
Interest, 1923,	14 24

---

Balance December 31, 1923, \$328 05

## General Fund:

On hand Dec. 31, 1922,	\$176 76
Received sale of lots,	105 00

---

Total, \$281 76

## Expended:

Clarence O. Libby, supt.,	
payrolls,	\$38 30
George W. Sargent Sons,	
mower,	12 00
Dolge Co., weed-killer,	53 88

---

Total, \$104 18

---

Balance Dec. 31, 1923, \$177 58

HOMER R. SARGENT,  
RICHARD A. SARGENT,  
CLARENCE O. LIBBY,  
Trustees of Locust Grove Cemetery.



## REPORT OF TRUSTEES OF KIMBALL PARK

---

To the Selectmen and Citizens of Merrimac:

The Trustees of Kimball Park would offer the following report.

We have received from the estate of the late Amos Weed of San Diego, California, a native of this town, a legacy amounting to

\$1,860 86

This together with the amount,

1,000 00

Already in hand makes a total of

\$2,860 86

The income only, to be used in the upkeep and care of Kimball Park.

We had balance Jan. 1, 1923, from interest,

\$52 93

Received interest in the year,

47 88

Total income,

\$100 81

Paid for labor in Park,

54 50

Balance Jan. 1, 1924,

\$46 31

There seemed to be a call for some settees in the Park and so this year we have placed two of them there, at an expense of \$9.85 and they have been used quite frequently, but this number seems to be all that are needed for the present.

RICHARD A. SARGENT,

HARRY A. PEASE,

M. SARGENT WATERHOUSE,

Trustees of Kimball Park.

## PUBLIC LIBRARY REPORT

---

To the Citizens of Merrimac:

We herewith present the forty-eighth annual report of the Merrimac Public Library.

A total of 12,063 books have been put in circulation during the year. The following are the monthly deliveries:

January,	1213	July,	730
February,	- 1,190	August,	557
March,	1,458	September,	942
April,	1,072	October	1,018
May,	966	November,	1,050
June,	780	December,	1,087
Total, 12,063			

This is the largest circulation in any one year in the history of the library.

### BOOKS ADDED TO THE LIBRARY DURING THE YEAR

Purchased by trustees,	226.
Gifts from:	
Commonwealth of Mass.,	13
U. S. Government,	3.
William Carter,	1
Frederick W. Cate,	3
Hon. Edward R. Finck,	1
Elbert H. Gary,	1
William S. Hart,	1
Daniel M. Means,	1
Mitchell & Co., Inc.,	1
Claudia Q. Murphy,	1
Mrs. Mary W. Tileston,	1
Total,	253.

## FINANCIAL STATEMENT

Town appropriation,	\$750 00
Income of Goodwin fund,	54 00
	<hr/>
	\$804 00

## Expenses paid:

Stationery, 1922,	\$11 00
Stationery, cards, etc., 1923,	19 00
Books,	344 18
Librarian,	250 00
Librarian, expenses,	1 74
Magazines,	38 20
Book list,	2 00
Cleaning rooms,	6 00
Heating,	50 00
Light bulbs,	3 75
Binding books and magazines,	64 55
Supplies,	6 20
Express, postage, etc.,	7 38
	<hr/>
	\$804 00

Cash for fines and cards amounting to \$48.08 paid to Town Treasurer.

## FUNDS FROM WHICH INCOME IS DERIVED

James Whittier Fund, with interest to October 15, 1923,	\$505 21
F. E. Goodwin Fund, with interest to October 15, 1923,	350 50
D. T. Poore Fund, with interest to October 15, 1923,	522 75
	<hr/>
	\$1,378 46

Through the appropriation of the town of \$750 since 1920, prior to which, the appropriation was \$500, your trustees have been able to put this increased amount all into the purchase of books of the highest character both in fiction and non-fiction. The increased circulation immediately thereafter shows the increased and increasing interest by the users of the library in the value of the library's worth as the following figures demonstrate.



Circulation 1919, 7,437. Circulation 1922, 11,513.  
Circulation 1920, 8,689. Circulation, 1923, 12,063.  
Circulation 1921, 11,200.

We recommend an appropriation of \$750 for the current year that the present policy may be continued.

As our citizens are all aware during the past year through the great generosity of the late Mr. Thomas H. Hoyt, a trustee of the library, and chairman of the Board of Trustees for many years, under the terms of his will, he bequeathed to the town of Merrimac, for which he always maintained a great love, the residue of his estate after deducting stated bequests, for the purpose of erecting and partly maintaining a Memorial Public Library Building.

The value of the inventory filed for the purpose of probate is \$68,923.18. A final settlement of the estate is not expected until the latter part of the year, and your trustees cannot proceed under the terms of the will, until the exact amount available for the purpose named is ascertained.

This is the largest gift in value that has ever been given our town, and as trustees we bespeak the deep appreciation of the people of the town of Merrimac to Mr. Hoyt, to whom they will ever hold a full sense of obligation and high regard to the perpetuation of his memory.

Merrimac has always aimed high that its institutions and public conveniences might rate among the best that any township in the Commonwealth affords. When our new Memorial Library Building shall have been erected, and our treasure of books properly housed, then may the added benefits which will accrue to the young and old alike "in this, the Home College of America, the Public Library" be such, that the door of education will be still further opened to all who seek



to advance their own opportunities by the help of the great light of the written word.

Respectfully submitted,

ALBERT P. WADLEIGH,  
FRANK E. WALKER,  
JOHN B. JUDKINS,  
ALVIN F. HEATH,  
MRS. LAURA R. JEWELL,  
HERBERT O. DELANO,

Trustees.

HERBERT O. DELANO,

Secretary.

## ANNUAL REPORT OF THE MUNICIPAL LIGHT BOARD

---

The Municipal Light Board herein submit their twentieth annual report for the fiscal year ending December 31, 1923.

We have added seventy-nine lighting services during the year and there were in use December 31, 416 Domestic services; 73 commercial services; and 19 power services. In the past few years our lighting load has been greatly increased.

For sometime before we began buying the current we had about all the load we could carry from 4 o'clock to 6 o'clock in the winter and with the great increase since that time it would seem that our plant at the station would be of little use on the peak load; for this reason we would advise selling one or both of the engines and generators as it would save a great deal of delay if we ever wanted to start the plant. In the report of the cost of maintenance the item of incidentals includes the purchase of a Dodge truck costing \$950.80.

In compliance with the law the manager has furnished the Board with the following estimates of expense and income for the ensuing year:

Expense	
Gross expense of operating,	\$17,100 00
Interest,	60 00
Depreciation 3% on \$48,882.10,	1,466 46
Bond payment,	500 00
	<hr/>
	\$19,126 46

Income	
From private consumers,	\$17,000 00
Cost as defined in Section 57 of of Chapter 164 of the Gen-	

eral Laws of lighting mun-	
icipal buildings,	490 10
Of lighting streets,	1,636 36

	\$19,126 46
To be included in the tax levy,	\$2,126 46

## EXPENDED FOR

## Construction

Street lines,	\$1,521 05
Transformers,	372 91
Meters,	859 41
	<hr/>
	\$2,753 37

## Renewals

Street lines from depreciation fund,	\$254 85
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## Maintenance

Current purchased,	\$11,994 72
Station wages,	200 00
Repairs of lines, etc.,	388 00
Fixtures, lamps, etc.,	1,256 34
Distribution tools,	54 50
Salaries of commissioners,	75 00
Salary of manager,	999 96
Salary of collector,	559 92
Office expense,	370 02
Insurance,	162 83
Interest,	80 00
Incidentals,	1,264 60
Bond payment,	500 00
	<hr/>
	\$17,905 89

Total expended,	\$20,914 11
COST OF CONSTRUCTION TO JANUARY 1, 1924	
Steam plant,	\$3,985 39
Electric plant,	4,481 01
Street lines,	25,533 71
Transformers,	6,782 25
Meters,	6,539 74

Street lighting equipment,	1,560 00
	<hr/>
	\$48,882 10

## BALANCE SHEET

## On Hand and Received

Construction fund, Jan. 1, 1923,	\$4,035 35
Depreciation fund, Jan. 1, 1923,	746 84
Reserve fund, Jan. 1, 1923,	3,406 50
Sale of power and light,	20,642 95
Lighting municipal buildings,	581 76
Lighting streets,	2,133 07
Rent of fixtures,	19 65
Miscellaneous,	142 28
Sale of lamps, fixtures, etc.,	1,440 08
Interest on depreciation fund,	34 09
Interest on reserve fund,	109 27
	<hr/>
	\$33,291 84

## Expended and on Hand

Construction,	\$2,753 37
Renewals,	254 85
Maintenance,	17,905 89
Construction fund,	6,951 05
Depreciation fund and interest,	1,910 91
Reserve fund and interest,	3,515 77
	<hr/>
	\$33,291 84

WILLIS H. SCOTT,  
 WARREN A. BAILEY,  
 GEORGE T. WALKER,  
 Municipal Light Board.



## ANNUAL REPORT OF THE BOARD OF WATER COMMISSIONERS

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The Board of Water Commissioners herein submit their twentieth annual report for the fiscal year ending December 31, 1923.

We have addd seven new services during the year making the total to date 624. There are thirty-five services not in use or one less than December 31, 1922.

### ESTIMATES FOR THE ENSUING YEAR

Gross expense of operating,	\$8,040 00
Interest,	1,417 50
Bond payment,	3,500 00
Note payment,	1,050 00
Construction,	250 00
	<hr/>
	\$14,257 50

### Income

Water rates,	\$7,500 00
Rent and engineer,	350 00
Water in town buildings,	100 00
Hydrant service,	2,370 00
Maintenance,	2,096 03
Cash on hand,	1,841 47
	<hr/>
	\$14,257 50

We recommend that the town appropriate:

For water in town buildings,	\$100 00
For construction,	250 00
For hydrant sevice,	2,370 00
For maintenance,	2,096 03
	<hr/>
	\$4,816 03
Cash on hand and received,	\$16,548 17
Total expended,	14,706 70
	<hr/>
Balance,	\$1,841 47

## CONSTRUCTION

Total expended,		\$1,214 28
	Credits	
Appropriation,	\$150 00	
Laying service pipe,	213 22	
Light Dept., team and labor,	740 15	
Miscellaneous,	43 50	
Sale of material,	109 78	
	<hr/>	\$1,256 65
Expended,		\$1,214 28
		<hr/>
Balance,		\$42 37

## MAINTENANCE

Miscellaneous and repairs,	\$861 85	
Oil and waste,	142 65	
Salary of commissioners,	75 00	
Salary of superintendent,	799 76	
Salary of collector,	349 92	
Fuel,	3,377 37	
Station wages,	1,040 00	
Office expense,	543 08	
Bond payment,	3,500 00	
Note payment,	1,050 00	
Interest,	1,599 50	
Insurance,	91 59	
Renewals,	61 70	
	<hr/>	\$13,492 42

## MONTHLY REPORT OF PUMPING STATION

	Gallons Pumped	Hrs.	Mins.
January,	3,871,200	146	15
February,	3,592,800	132	15
March,	3,864,000	143	05
April,	3,720,000	139	15
May,	3,576,000	127	
June,	4,788,000	154	35
July,	4,248,000	145	58
August,	4,080,000	163	55
September	3,432,000	130	50

October,	3,168,000	134	10
November,	2,964,000	141	20
December,	2,940,000	135	10
<hr/>			
	44,244,000		

## COST OF CONSTRUCTION AND RENEWALS

Pumping station,	\$6,631	74
Boilers,	6,552	83
Pumps,	6,448	71
Coal shed,	339	60
Road to station,	272	00
Suction pump,	2,369	86
Pipe line,	27,983	98
Pipe laying,	14,188	49
Clearing land,	620	08
Stand pipe,	6,165	21
Investigating committee,	2,344	12
Engineering,	3,097	22
Freight and express,	245	99
Miscellaneous,	971	98
Salaries,	1,500	00
Land,	3,475	34
Service pipe,	9,053	19
Reservoir at station,	137	99
Meters,	3,365	22
<hr/>		
	\$95,763	55

## BALANCE SHEET

## On Hand and Received

Appropriation, water in town buildings,	\$100	00
Appropriation, construction,	150	00
Appropriation, hydrant service,	2,370	00
Appropriation, maintenance,	2,861	28
Water rates,	7,880	25
Repairing service pipe,	207	28
Laying service pipe,	213	22
Miscellaneous,	43	40
Light Dept., office expense,	174	37

Light Dept., station wages,	200 00
Light Dept., team and labor,	740 15
Light Dept., rent of station,	150 00
Cash on hand Jan. 1, 1923,	1,458 22

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\$16,548 17

Expended and on Hand

For construction,	\$1,214 28
For maintenance,	13,492 42
Cash on hand Jan. 1, 1924,	1,841 47

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\$16,548 17

WILLIS H. SCOTT,  
WARREN A. BAILEY,  
GEORGE T. WALKER,  
Board of Water Commissioners.



COMMONWEALTH OF MASSACHUSETTS

State Department of Health

Subject to Correction

Merrimac Water Analysis (parts in 100,000)

Number	DATE OF Collection	APPEARANCE			Residue on Evaporation.	AMMONIA		Chlorine	Nitrogen As		Hardness	Iron	Remarks
		Turbidity	Sediment	Color		Free	Albu- minoid		Nitrates	Nitrites			
169131	Mar. 1923 21	none	none	.00	8.90	.0000	.0010	.50	.0240	.0000	4.0	.013	Wells
169988	May 1923 18	none	none	.00	8.20	.0010	.0014	.48	.0180	.0001	4.2	.005	Wells
171378	Aug. 1923 7	none	none	.00	8.50	.0004	.0016	.46	.0200	.0000	3.0	.009	Wells tap
172107	Sept. 1923 10	none	none	.00	8.40	.0002	.0014	.46	.0280	.0000	3.0	.010	Wells, tap



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*Annual Report*

of the

*School Committee*

of the

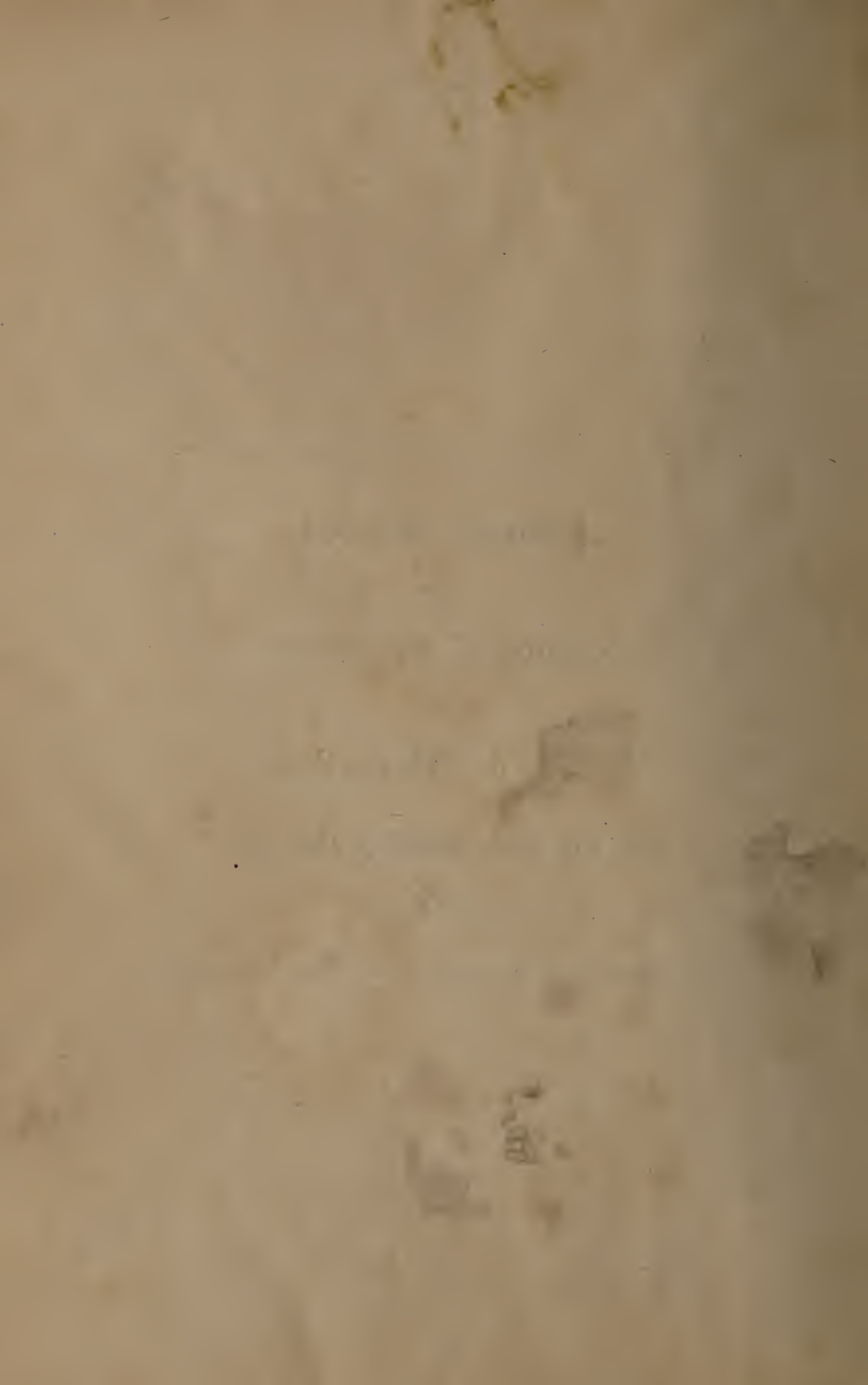
*Town of Merrimac*

*For the Year Ending Dec. 31,*

*1923*

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## ANNUAL REPORT OF THE SCHOOL COMMITTEE

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Merrimac, Mass., Feb. 1, 1924.

To the Citizens of the Town of Merrimac:

At our first meeting after the qualification of Mr. Harry Pease the School Committee organized as follows: Fred E. Sweetsir, chairman, Willard T. Kelley, secretary and purchasing agent.

Throughout the year monthly and special meetings have been held with Supt. Knox present.

The school nurse, Miss Marion Manague has been with us through the year and has done much conscientious work.

The Schick test for diphtheria has been made on nearly one hundred pupils, and those who were positive in reaction have been given the three injections of Toxin-antitoxin.

In the years to come as people learn of its value this test will probably be taken by all school children and in time stamp out that terrible disease of diphtheria, much the same as vaccination has robbed smallpox of its terrors.

The question of salaries of teachers has been much of a problem, but after much discussion the Board fixed the maximum salary to be paid in the grades at \$1,000.

When a new teacher is employed she begins at a lower salary than this, according to experience and training, and receives a raise of fifty dollars per year to the maximum salary.

This seemed a fair and equitable way although the maximum salary is lower than many towns it seemed to us with so high a tax rate as Merrimac has, that we should have some stopping place in expense of teachers' salaries.

Sometimes school boards wish that the citizens of the town would take a more active interest in the schools and perhaps it would be well to give a condensed report of their cost.

The school committee is an executive body and they spend about one-third of the total amount of money raised by taxation. The superintendent attends to the details of running the schools and acts in an advisory capacity as to what books and supplies are needed, what kind of work the teachers are doing and directs their work. He recommends certain policies to the board which they adopt or modify as they deem wise or feel that can be afforded by the town.

You will see in the financial report that the cost per year of salaries to teachers, janitors, superintendent, etc., is \$16,465; for the transportation of children, \$2,360; and the cost of fuel to heat our school buildings, \$2,068.

These three items alone cost almost \$21,000 and you have not bought any books and supplies, no repairs on the buildings, no new equipment like new desks and seats, and typewriters. Besides hundreds of small bills like cleaning school houses (and this cost about \$300 per year with supplies), express, and trucking, so that although much thought is given to the estimate of what is to be needed to run the schools unexpected expenses come up that cannot be foreseen. For instance in September it was found that in the primary grade at the center school (Miss Collins' room) was overflowing with about sixty children.

In a case of this kind the law demands and rightly too, that the teacher can legally demand an assistant teacher. As soon as we could obtain the equipment we opened another primary grade at the Prospect Street school house. This cost was about six hundred dollars and we were obliged to overdraw our appropriation on this account \$351.80.

How many realize that it costs \$10.00 a day for heat every school day of the year, and that the schools cost \$125.00 every school day, an average of \$ .30 per



day for each child whether they attend school or not?

The taxpayers are paying the bills and should be more directly interested in their schools.

As the extra primary grade at the Plains school house will cost for 1924 \$856.00 for a teacher alone we shall have to ask for an appropriation of \$24,700 for schools for the ensuing year.

F. E. SWEETSIR, M. D.,  
WILLARD T. KELLY,  
HARRY A. PEASE.

## FINANCIAL REPORT

### Summary of Expenses for 1923

#### GENERAL CONTROL

School Committee, salaries,	\$175 00	
School Committee, expenses,	21 15	
Supt. of Schools, salary,	624 96	
Supt. of Schools, traveling ex-		
penses,	100 00	
School Census, attendance officer,		
work cards, and miscellaneous,	63 40	
		\$984 51

#### COST OF INSTRUCTION

Special teachers, music and draw-		
ing,	\$376 25	
High school teachers,	5,220 00	
Grade school teachers,	9,159 75	
High School, books and supplies,	325 35	
Grade School, books and supplies,	421 91	
		\$15,503 26

#### COST OF OPERATING BUILDINGS

Salaries of janitors,	\$900 00	
Fuel,	2,068 55	
Cleaning, supplies and miscel-		
laneous,	322 60	
		\$3,291 15



## REPAIRS

High School,	\$191 24	
Grade Schools,	656 83	
	<hr/>	\$848 07
Health,		326 86
Transportation,		2,363 00
Tuition,		53 72
Sundries,		128 99
New equipment,		522 02
	<hr/>	
Total,		\$24,021 58

## CREDITS ON ACCOUNT OF SCHOOLS

County dog tax,	\$131 19	
Tuition of State wards,	389 75	
General School Fund, Part II,	3,241 02	
General School Fund, Part I,	2,416 00	
From the State, on account of		
Supt. of Schools,	483 34	
Sale of grass,	6 00	
Typewriter damages and supplies,	3 55	
Elinor Pringree,	50 00	
F. W. Peabody,	1 25	
Boston & Maine R. R.,	90	
	<hr/>	
Total,		\$6,723 00
Total expenditure,		\$24,021 58
Less total credits,		6,723 00
		<hr/>
Balance is		\$17,298 58

## NET EXPENDITURE FOR 1923

Extra Cost of Prospect—Grade I Included in Above

Expenditures		
Chairs, tables and desks,	215 25	
Stove,	40 00	
	<hr/>	\$550 00
Teachers' salary,	233 75	
Repairs, carting and miscellaneous,	61 00	

## ESTIMATE FOR 1924

School Committee, salaries,	\$175 00	
School Committee, expenses,	25 00	
Supt. of Schools, salary,	625 00	
Supt. of Schools, expenses,	100 00	
Enforcement of law and supplies,	75 00	
	<hr/>	\$1,000 00

## TEACHERS' SALARIES

High school,	\$5,500 00	
Grade and specials,	10,350 00	
	<hr/>	\$15,850 00
Books and supplies,		1,200 00

## CARE OF BUILDINGS

Janitors' salaries,	\$900 00	
Fuel,	1,800 00	
Cleaning and supplies,	300 00	
	<hr/>	\$3,000 00
Transportation,		2,400 00
Repairs,	500 00	
Health,	400 00	
Sundries,	50 00	
New equipment,	300 00	
	<hr/>	\$24,700 00

## ESTIMATED CREDITS FOR 1924

General School Fund, Part II,	\$2,688 82	
General School Fund, Part I,	2,297 50	
Account of Supt. of Schools,	433 33	
Tuition of State wards,	600 00	
County dog tax and miscellaneous,	130 35	
	<hr/>	\$6,200 00
Balance net amount for taxation,		\$18,500 00

F. E. SWEETSIR, M. D.  
 WILLARD T. KELLY,  
 HARRY A. PEASE.

## REPORT OF SUPERINTENDENT

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To the School Committee of Merrimac, Mass.:

Gentlemen: I am pleased to report briefly concerning the schools during the past year.

### GROWTH IN MEMBERSHIP

The average membership for the successive school years ending in June has been for the past four years as follows: in 1920 it was 329; in 1921 it was 360; in 1922, it was 374; in 1923, it was 390. This shows an increase of 61 pupils in the average membership in four years. With the opening of the schools in September we found such a large number of children entering the first grade that by law the town was compelled to employ another teacher for this grade. To January 25th, 1924, there has been a total of 72 first grade children listed in the registers as follows; nine at Merrimacport; 37 in the Centre School; and 26 at the Prospect Street School.

In all the registers to January 25, 456 names have been entered and the number in actual membership on January 25 was 420. Hence, it seems safe to predict that the average membership of the present school year ending in June will be from 415 to 425.

### NEW TEACHERS

In the High School we have two new teachers both without previous experience. Miss Dorothy Champlin of Allston, Mass., takes the language work in place of Miss Leahy. Miss Champlin is a graduate of the Boston Girls' Latin School in 1918 and of Radcliffe College cum laude in 1922. Miss Alice E. Manning of Amesbury is the new teacher in the commercial work in place of Miss Durkee. Miss Manning is a graduate of Amesbury High School and Burdett College.

In the seventh grade the new teacher is Miss



Gladys C. Sullivan of North Andover. Miss Sullivan graduated at the head of her class from the North Andover High School in 1921. She was graduated from Salem Normal School in 1923 with a very creditable record. The new teacher for the extra room opened at the Prospect Street School is Miss Elizabeth M. Strout of Greenwood, Mass. She is a graduate of Salem Normal School in the class of 1923.

For the teachers of special subjects, music and drawing, we have Miss Hale B. Anthony in place of Miss Robbins and Doris M. Trickey in place of Miss Genthener. Miss Anthony is a graduate of Massachusetts Normal Art School with one year's experience as a teacher of drawing in a Lynn Junior High School. Miss Trickey is a graduate of the New England Conservatory of Music and has had three years' experience as a supervisor of music in three town unions in this state.

We now have fourteen full time and two part time teachers. Of these only four had had no experience before the opening of school. Ten of the regular teachers have had considerable experience. Three in the High School are College graduates. Five are graduates of Massachusetts Normal Schools. One is a graduate of a two-year course in a Business College, one of a two-year course in a Kindergarten Training School, and one has had a year and a half of Normal School training. The other three are teachers of long experience.

### ATTENDANCE

The per cent. of attendance for the year 1922-1923 was 93. This means that 7 per cent. of the 390 in the average membership were absent. Seven per cent. of 390 is slightly over 27. This means that enough pupils were absent on the average to form another school of about the size of the third grade and much larger than the Port School.

The aggregate absence of all the schools was about 4,800 days. The money value of these lost days of

schooling is usually placed at \$10 per day or a total of \$48,000. Put another way the value of the time lost by these absent pupils was equal to twice the total expenditure for the public schools of the town. Yet probably three-fourths of this absence was caused by sickness and the severity of the weather and was unavoidable.

But if we turn to the 93% of pupils who attended school, the money value of their schooling is estimated at \$660,000, or about  $27\frac{1}{2}$  times the cost of running the schools for the past year. Put another way, the town pays an insurance premium of \$24,000 on endowment policies drawn in favor of the 363 children in attendance and payable during their lifetime amounting to \$660,000. The rate of this premium is about  $3\frac{5}{8}\%$ .

### HEALTH WORK

Much has been accomplished under the direction of the school physician, Dr. Sweetsir, and the school nurse, Miss Manague. Perhaps the three outstanding accomplishments are the very gratifying number of children who have taken the Schick Test for Diphtheria, the Health Week program and exhibit held in Sargent Hall June 11-15, 1923, and the winning of the Modern Health Crusade Cup by the children of Merri-mac.

### SPECIAL SUBJECTS

In the drawing work, an interruption occurred in the service of a special teacher from the middle of March until the close of school in June. In music a similar break occurred from the middle of October until the Christmas vacation.

The work in these departments seems to be progressing well but as the term of service of the new teachers has been very short the usual reports have been omitted.

## STATISTICS

The attendance data table for year ending in June 1923, list of graduates and honor list for attendance are submitted as usual.

Respectfully submitted,

HERMAN N. KNOX.



## REPORT OF PRINCIPAL OF THE HIGH SCHOOL

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Merrimac, Mass., January, 1924.

To Mr. H. N. Knox, Superintendent, and the members of the School Board:

Dear Sirs:—I present the following as my fourth report of the Merrimac High School:

The enrollment of the school since September, 1923, has been 134. Of this number, two have dropped out (one freshman and one from the 8th grade); one has moved to Florida; and five have transferred to other schools, making our membership now 126.

	Total Enrollment	Present Membership
8th Grade,	47	45
Freshmen	29	26
Sophomores	26	23
Juniors	16	16
Seniors	16	16
	<hr/> 134	<hr/> 126

Although we have had a higher average membership this fall than the fall of 1922, our attendance is a shade higher this year (95.95%) than for the corresponding period last year (95.60%). Six of the 1923 graduating class are continuing their education in other institutions, and another one is planning to enter Normal School in the fall of 1924.

The High School is in Class A, approved by the State Board of Education: and our certificate is accepted by the New England Entrance Certificate Board.

During the past year, we have introduced in the school a Friday Program; which means that a class or a group of pupils present some form of entertain-

ment to the rest of the school. This entertainment varies in length from one half to three quarters of an hour. Besides having its entertaining qualities, this idea gives valuable educational benefits to the various individuals who take part. Also, this last year, the school presented to the public a new (for this school) form of entertainment, a Stunt Night. This proved to be the winning feature for sending the Senior Class to Washington. Stunt Night and a play are to be presented in the near future.

In behalf of the school, I acknowledge a gift to the school of a four volume set of books, "The Municipal History of Essex County," from Mr. F. Leslie Viccaro. Also, the gift of approximately 75 various reference books from Mr. George G. E. Hall.

At my request, the Senior Class of 1923, at the time of their graduation, made a gift to the school (A book, "Who's Who for 1923") rather than to the principal. I believe that the above idea has much greater value to the school, and I trust that future classes will follow it.

Again, I wish to thank the superintendent and the members of the School Board for their hearty cooperation in carrying on the school work.

Respectfully submitted,

AUBREY W. TABOR,

Principal of the High School.

ATTENDANCE DATA, SCHOOL YEAR 1922-1923

Schools	Total Membership	Average Membership	Per cent. of Attendance	Teachers
High School	86	77.7	93.7	Aubrey W. Tabor
Grade VIII	36	33.2	91.9	Pearl C. VanHouten
Grade VII	43	40.6	93.7	Elizabeth Collins
				Winifred Miller
Grade VI	47	41.3	93.9	Ella O. Willis
Grade V	50	44.4	94.4	Sarah B. Titcomb
Grade IV	41	36.7	92.2	Grace E. Sawyer
Grade III	33	28.1	92.9	Ethel Davis
Grade II	42	34.1	90.9	Clara Twombly
Grade I	42	35.0	89.1	Kathryn Collins
Port Pri.	25	18.9	92.6	Annie Sargent
Total	445	390.0	92.9	



## HIGH SCHOOL, CLASS OF 1923

Pearl Elizabeth Bishop	Marjorie Laura Jewell
Mary Frances Brady	Mary Evelyn Kourian
Marion Elizb'h Flanders	Fred'k. Sweetsir Manning
Leota Rowena Grant	Gertrude Sopha Miner
Marion Bartlett Heath	Ella Jenny Porter
Minnie Helena Hosford	

## GRAMMAR SCHOOL, CLASS OF 1923

Ruth Beauvais	Russell Harrington
Hazel Bishop	John Haskell
Grace Colman	Helen Hume
Walter Colman	Ethel Kershaw
Shirley Condon	Albert Lord
Marion Corthell	Harris Purdy
Aloyda Dimeritt	Eleanor Sargent
Martha Earl	Franklin Sheldon
Albert S. Ellis	George Smith
Walter Frye	Pearl Smith
Richard Gould	Richard Trefethen
Lothrop Grant	Enola Stanton
Edward C. Greeley	Henry Walker
Malcolm Hardy	Murry Wheeler
Edith Hargraves	Alice Woods
Helen Hargraves	

## ATTENDANCE HONOR ROLL, 1923

Not absent from September, 1922 to June, 1923

## HIGH SCHOOL PUPILS

Pearl E. Bishop  
Grace L. Earl  
Velma C. Gibbs  
Helen L. Hammond  
Evelyn Kierstead  
Elsie Kierstead

Mary E. Kourian  
Fred Manning  
George H. Nicol  
Norman G. Paine  
Louise E. Tucker  
Ruth A. Trull

## GRADE SCHOOL PUPILS

Adelbert E. Buzzelle  
Arthur Carroll  
Hazel Chamberlin  
Grace Chaput  
Lawrence Colman  
Charlotte Franklin  
Helen Franklin  
Donna Hall  
Ruth A. Heath  
Jennie Joudrey  
Martha Kinney  
Edward R. Larivee

Andrew Mader  
Nora O'Keefe  
Francis Sloban  
Ralph Smith  
Allegra Spinney  
Rena E. Spinney  
Edward Stanley  
Lloyd Stanley  
Gerard Talham  
Beatrice Urquhart  
Mabel Urquhart





